

Exhibit 18

Thomas A. Dubbs in Support of Proposed Class Settlement, Plan of Allocation and Award of Attorneys' Fees and Expenses ("Dubbs Decl."), similarly submitted in support of Co-Lead Counsel's application.

4. In short, in prosecuting this Action, Co-Lead Counsel:

(a) engaged in an extensive pre-filing investigation, which included consultation with accounting, insurance and damages experts, the analysis of potential legal claims, and the investigation of the underlying facts through, among other things, contacting numerous witnesses across the country;

(b) drafted amended pleadings;

(c) defended motions to dismiss and moved for class certification;

(d) conducted extensive class and fact discovery, including subpoenaing numerous non-parties, conducting more than 40 depositions and reviewing and analyzing more than 45 million documents produced by defendants, of which more than 28 million were produced by PwC;

(e) engaged in months of rigorous settlement negotiations, in consultation with experts and Lead Plaintiff, which also has been represented by the Attorney General for the State of Ohio throughout this Action.

5. Appended hereto as Exhibit A is a detailed schedule indicating the amount of time spent by the attorneys and professional support staff who performed substantial work pursuing the claims against PwC on behalf of my firm in this Action. Specifically, the schedule sets forth all time attributable to litigating and settling the claims against PwC, including that time spent by attorneys who reviewed and analyzed the more than 28 million pages produced by PwC, in close consultation with accounting experts, as it related to the claims against PwC.

6. This schedule was prepared from contemporaneous, daily time records regularly prepared and maintained by Co-Lead Counsel, which are available for review at the Court's request. Time expended in preparing this application for fees and reimbursement of expenses has not been included in this schedule.

7. The hourly rates for the attorneys and professional support staff included in Exhibit A are the same as the regular current rates charged for their services in non-contingent matters and/or which have been accepted in other securities or shareholder litigation.

8. The total number of hours expended pursuing the claims against PwC by my firm during the Time Period is 30,560.4 hours. The total lodestar for my firm is \$10,579,843.00 consisting of \$10,373,965.00 for attorneys' time and \$205,878.00 for professional support staff time.

9. My firm's lodestar figures are based upon the firm's billing rates, which do not include charges for expense items. Expense items are billed separately and such charges are not duplicated in my firm's billing rates.

10. As detailed in Exhibit B, my firm has incurred a total of \$4,847,939.70 in unreimbursed expenses incurred in connection with the prosecution of the PwC claims during the Time Period.

11. The expenses incurred in this action are reflected on the books and records of my firm. These books and records are prepared from expense vouchers, check records, other source materials and are an accurate record of the expenses incurred.

I declare under penalty of perjury that the foregoing is true and correct. Executed on January 13, 2009.

/s/ Thomas A. Dubbs
Thomas A. Dubbs
LABATON SUCHAROW LLP

Exhibit A

Exhibit A**IN RE AMERICAN INTERNATIONAL GROUP, INC. SECURITIES LITIGATION****PwC SETTLEMENT LODESTAR REPORT****FIRM: LABATON SUCHAROW LLP****REPORTING PERIOD: INCEPTION THROUGH SEPTEMBER 29, 2008**

PROFESSIONAL	STATUS*	HOURLY RATE	TOTAL HOURS TO DATE	TOTAL LODESTAR TO DATE
Sucharow, L.	P	\$825.00	26.1	\$21,532.50
Dubbs, T.	P	800.00	372.1	\$297,680.00
Labaton, E.	P	800.00	27.3	\$21,840.00
Gottlieb, L.	P	725.00	1,006.1	\$729,422.50
Alex, M.	P	700.00	551.6	\$386,120.00
Keller, C.	P	700.00	35.1	\$24,570.00
Joffe, R.	OC	625.00	22.0	\$13,750.00
Ratzman, Z.	OC	550.00	781.1	\$429,605.00
Zeiss, N.	OC	550.00	137.8	\$75,790.00
Delaney, D.	A	450.00	462.4	\$208,080.00
Martin, C.	A	450.00	57.7	\$25,965.00
Newton, S.	A	350.00	1,228.9	\$430,115.00
Wong, K.	A	350.00	697.2	\$244,020.00
Ku, V.	A	350.00	467.2	\$163,520.00
Rosen, K.	A	350.00	399.2	\$139,720.00
Eraikhuemen, A.	A	325.00	1,359.3	\$441,772.50
Morehead, S.	A	325.00	1,134.2	\$368,615.00
Kulis, M.	A	325.00	1,084.3	\$352,397.50
Williamson, C.	A	325.00	1,009.8	\$328,185.00
McCullough, A.	A	325.00	980.0	\$318,500.00
Harris, B.	A	325.00	865.7	\$281,352.50
Gilbert, L.	A	325.00	586.7	\$190,677.50
Flynn, P.	A	325.00	580.2	\$188,565.00
Watt, J.	A	325.00	515.7	\$167,602.50
Bragg, A.	A	325.00	468.7	\$152,327.50
Nelson, C.	A	325.00	433.6	\$140,920.00
Sherman, V.	A	325.00	342.0	\$111,150.00
Fernandez, G.	A	325.00	234.8	\$76,310.00

PROFESSIONAL	STATUS*	HOURLY RATE	TOTAL HOURS TO DATE	TOTAL LODESTAR TO DATE
George, S.	A	325.00	135.1	\$43,907.50
Goto, Y.	A	325.00	76.6	\$24,895.00
Williams, J.	A	325.00	48.1	\$15,632.50
Brinkman, N.	A	325.00	19.3	\$6,272.50
Spanhel, S.	A	300.00	1,670.4	\$501,120.00
La Neve, A.	A	300.00	1,381.5	\$414,450.00
Smitherman, P.	A	300.00	847.3	\$254,190.00
Berges, S.	A	300.00	709.7	\$212,910.00
Scheltema, C.	A	300.00	623.7	\$187,110.00
Abraham, M.	A	300.00	611.3	\$183,390.00
Gopie, N.	A	300.00	587.7	\$176,310.00
Mulligan, M.	A	300.00	526.9	\$158,070.00
Hotalen, P.	A	300.00	427.0	\$128,100.00
Gibson, C.	A	300.00	415.2	\$124,560.00
Martino, J.	A	300.00	326.0	\$97,800.00
Graler, A.	A	300.00	325.9	\$97,770.00
Sanders, A.	A	300.00	306.4	\$91,920.00
Vega, M.	A	300.00	251.7	\$75,510.00
Johnson, K.	A	300.00	222.1	\$66,630.00
Jewett, V.	A	300.00	215.9	\$64,770.00
Estes, R.	A	300.00	195.9	\$58,770.00
Alcala, S.	A	300.00	136.8	\$41,040.00
Carter, D.	A	300.00	86.2	\$25,860.00
Brandao, A.	A	300.00	23.3	\$6,990.00
Wolf, S.	A	300.00	13.5	\$4,050.00
Daniell, G.	A	275.00	1,278.3	\$351,532.50
Best, J.	A	275.00	648.5	\$178,337.50
Nigh, K.	A	275.00	575.5	\$158,262.50
Norris, Z.	A	275.00	522.9	\$143,797.50
Aclin, K.	A	275.00	328.0	\$90,200.00
Echetebe, A.	A	275.00	200.9	\$55,247.50
Schatcher, E.	A	275.00	10.4	\$2,860.00
Nguyen, K.	A	275.00	5.8	\$1,595.00
Szydlowski, A.	RA	395.00	18.3	\$7,228.50
Gumeny, A.	I	400.00	26.4	\$10,560.00
Takhteyev, A.	LC	220.00	107.4	\$23,628.00

PROFESSIONAL	STATUS*	HOURLY RATE	TOTAL HOURS TO DATE	TOTAL LODESTAR TO DATE
Lewis, G.	PL	250.00	359.3	\$89,825.00
Salamone, S.	PL	210.00	75.5	\$15,855.00
Kratenstein, A.	PL	200.00	21.1	\$4,220.00
Coleman, A.	PL	190.00	110.6	\$21,014.00
Sykes, J.	PL	160.00	78.0	\$12,480.00
Marci, N.	PL	150.00	126.7	\$19,005.00
Samuels, T.	PL	125.00	16.5	\$2,062.50
TOTAL			30,560.40	\$10,579,843.00
* Partner	(P)			
Of Counsel	(OC)			
Associate	(A)			
Research Analyst	(RA)			
Investigator	(I)			
Law Clerk	(LC)			
Paralegal	(PL)			

Exhibit B

Exhibit B**IN RE AMERICAN INTERNATIONAL GROUP, INC. SECURITIES LITIGATION****PwC SETTLEMENT DISBURSEMENT REPORT****FIRM: LABATON SUCHAROW LLP****REPORTING PERIOD: INCEPTION THROUGH SEPTEMBER 29, 2008**

DISBURSEMENT	TOTAL AMOUNT TO DATE
Accounting Expert Fees	\$3,643,602.25
Insurance Expert Fees	502,205.75
Other Experts	236,769.75
Litigation Support Fees	200,554.00
In-house Duplicating	60,453.36
Outside Duplicating	50,745.82
Mediation Fees	48,120.00
Transportation/Meals/Lodging	47,039.61
Computer Research	31,652.80
Telephone / Fax	4,229.07
Docutrieval	4,135.80
Court Rep. Service/Transcript Fees	4,037.28
Equipment Rental	3,522.73
Service of Process Fees	3,466.50
Local Counsel in Bermuda	2,928.47
Federal Express	2,051.21
Microfilm/Video/Disc Reproduction	630.75
Messengers	484.62
Research Materials	374.14
Notice to Class	336.25
Postage	302.04
Filing Fees	179.25
Witness Fees	118.25
TOTAL	\$4,847,939.70